

UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF ARKANSAS

DEININGER & WINGFIELD, P.A. and NEIL DEININGER,

Plaintiffs,

v.

INTERNAL REVENUE SERVICE

Defendant.

**FILED**  
U.S. DISTRICT COURT  
EASTERN DISTRICT ARKANSAS

JUN 06 2008

JAMES W. MCCORMACK, CLERK  
By: *[Signature]* DEPUTY CLERK

No. 4-08-CV-0500 JLT

This case assigned to District Judge Holmes  
and to Magistrate Judge Seese

**COMPLAINT FOR DISCLOSURE OF AGENCY RECORDS**

**INTRODUCTION**

1. Plaintiffs, Deininger & Wingfield, P.A., and Neil Deininger, seek disclosure by Defendant Internal Revenue Service ("IRS") of agency records, to wit, written materials disseminated to Arkansas Revenue Officers at an IRS seminar in August, 2007, in Tulsa Oklahoma.

**JURISDICTION AND VENUE**

2. This court has jurisdiction of this action under 5 U.S.C. § 552 (a)(4)(B) and 28 U.S.C. § 1331. Venue lies in this district pursuant to 28 U.S.C. § 1391 (e).

### **PARTIES**

3. Plaintiff, Deininger & Wingfield, P.A., is a professional association of attorneys, organized and existing under the laws of the State of Arkansas. Deininger & Wingfield, P.A., engages in the practice of law, and focuses its practice primarily in the area of tax controversies. Plaintiff, Neil Deininger, is a licensed Certified Public Accountant and attorney, shareholder, and officer of Deininger & Wingfield, P.A.

4. Defendant, Internal Revenue Service ("IRS"), is a component of the United States Treasury Department and is an agency within the meaning of 5 U.S.C. § 551 (1) and 5 U.S.C. § 522 (f), having its headquarters in Washington, DC.

### **GOVERNING LAW**

5. The Freedom of Information Act ("FOIA"), is codified as 5 U.S.C. § 552. 5 U.S.C. § 552 (a)(6)(A)(i) requires an agency, upon receipt of a FOIA request made pursuant to 5 U.S.C. § 522 (a)(1), (2), or (3), to determine within 20 days (excepting Saturdays, Sundays, and legal public holidays) after the receipt of the FOIA request whether to comply with such request and to immediately notify the person making such request of such determination.

6. 5 U.S.C. § 552 (a)(6)(B)(i) permits an agency to extend the time limits prescribed in 5 U.S.C. § 552 (a)(6)(A) by notifying the person making the request of the unusual circumstances

for the extension and specifying the date that a determination is expected to be dispatched. No such notice shall specify a date that would extend the expected date of determination for more than ten working days, except as provided in 5 U.S.C. § 552 (a)(6)(B)(ii).

7. 5 U.S.C. § 552 (a)(6)(B)(ii) requires the agency to notify the person making the request if the request cannot be processed within the time limit specified in 5 U.S.C. § 552 (a)(6)(B)(i) and to provide the person making the request the opportunity to limit the scope of the request so that it may be processed within that time limit or an opportunity to arrange with the agency an alternative time frame for processing the request or a modified request.

8. 5 U.S.C. § 552 (a)(6)(C)(i) states that any person making a request shall be deemed to have exhausted its administrative remedies with respect to such request if the agency fails to comply with the applicable time limit of 5 U.S.C. § 552 (a)(6).

### **FACTS**

6. On August 28, 2007, Neil Deininger, acting on Deininger & Wingfield, P.A.'s behalf, submitted a request under the FOIA to the IRS for any and all written materials disseminated to Arkansas Revenue Officers at a training session held in Tulsa, Oklahoma, the week of August 27-31, 2007. (Ex. 1, attached hereto and incorporated herein as if set out word for word).

7. On October 3, 2007, IRS responded to the August 28, 2007, FOIA request, stating that Neil Deininger, "may expect a response by November 30, 2007." (Ex. 2, attached hereto and

incorporated herein as if set out word for word).

8. On October 10, 2007, IRS wrote to Neil Deininger and stated, "Your request, concerning training materials, is being transferred to the Disclosure Manager in Baltimore since that office has primary jurisdiction over the records you have requested to the extent that any such records exist. Please accept my apologies for inadvertently entering the wrong case number in my previous letter." (Ex. 3, attached hereto and incorporated herein as if set out word for word).

9. On November 9, 2007, IRS wrote again to Neil Deininger and stated that it was "unable to respond to your request by November 13, 2007, which is the 20 business-day period prescribed by law... You may expect a response by January 25, 2008.... To respond to your request, we require additional time to search for, collect, and review responsive records from other locations. Therefore, we have extended the statutory response date (after which you can file suit), to November 28, 2007, as provided for in the FOIA (5 U.S.C. § 552 (a)(6)(B))." (Ex. 4, attached hereto and incorporated herein as if set out word for word). The request for delay did not comply with the only section of the FOIA that permits delay in responding to a FOIA request, 5 U.S.C. § 552 (a)(6)(B).

10. Exhibit 4, signed by Gregory G. Turner, IRS Acting Disclosure Manager, Baltimore Disclosure Office, ID# 12-10863, indicated "If you have any questions concerning this correspondence, you may contact Senior Disclosure Specialist, Sharon Baker, ID# 50-00267, by phone at (202) 283-0308 or by mail at: Internal Revenue Service, Baltimore Disclosure Office, SE: S:CLD:GLD:D3-FOIA, George Fallon Federal Building, Room 940, 9<sup>th</sup> Floor, 31 Hopkins Plaza, Baltimore, MD 21201."

11. On January 18, 2008, Marie A. Twarog, Disclosure Manager, HQ Disclosure Office, wrote to Neil Deininger and stated, "This is in further response to your Freedom of Information Act (FOIA) request dated August 28, 2007 and received in our office on October 15, 2007. We wrote to you on November 9, 2007 asking for more time to process your request for Internal Revenue Service records. We are continuing to process your request. If we are unable to respond by March 28, 2008 we will contact you and inform you of the status of your case. (Ex. 5, attached hereto and incorporated herein as if set out word for word).

12. On February 20, 2007, plaintiff Deininger & Wingfield, P.A.'s, employee, Leigh Deininger, telephoned Sharon Baker at the telephone number given in Exhibit 4, and was informed by Sharon Baker that she was waiting for an "agent" located in Little Rock, Arkansas, that was the lead instructor at the training session in Tulsa, Oklahoma, and also "in charge of claims" to respond to her request. Sharon Baker refused to disclose the identity of the "agent."

13. On February 20, 2007, plaintiff, Neil Deininger, telephoned Sharon Baker and left a recorded message requesting a return call from Sharon Baker to discuss the statements Sharon Baker made to plaintiff Deininger & Wingfield, P.A.'s employee earlier that day.

14. Having not received a return call from Sharon Baker, plaintiff, Neil Deininger, wrote to Sharon Baker at the address given in Exhibit 4 on March 10, 2008. (Ex. 6, attached hereto and incorporated herein as if set out word for word). No response or acknowledgement of the receipt of Exhibit 6 was ever received from Sharon Baker.

15. On March 21, 2008, Sharon Baker wrote to plaintiff, Neil Deininger, stating, "We are continuing to process your request. If we are unable to respond by May 12, 2008, we will contact you and inform you of the status of your case.... The additional time is needed for processing your request. Should you have any questions regarding the correspondence, you may contact Sharon Baker, ID# 50-00267, at (202) 283-0308 or write to: Internal Revenue Service, HQ Disclosure Office (FOIA), SE:S:CLD:GLD:D-FOIA, NCFBC2-332-ATTN: Sharon Baker, 5000 Ellin Road, Lanham, MD 20706." (Ex. 7, attached hereto and incorporated herein as if set out word for word).

16. On May 7, 2008, Sharon Baker wrote to Plaintiff, Neil Deininger, stating, "This is a follow-up response to your Freedom of Information Act (FOIA) request dated August 28, 2007. On March, 21, 2008, I asked for more time to obtain the records you requested. I am still working on your request and need additional time to July 18, 2008. I will contact you by July 14, 2008 if I am still unable to complete your request." (Ex. 8, attached hereto and incorporated herein as if set out word for word).

17. The repeated failure of the IRS to respond to Plaintiff's FOIA request violates the FOIA, pursuant to 5 U.S.C. § 552 (a)(6)(A) and (B).

18. Pursuant to 5 U.S.C. § 552 (a)(6)(C), Plaintiffs are deemed to have exhausted their administrative remedies with respect to their FOIA request.

### REQUESTS FOR RELIEF

19. Plaintiffs request that this court:

(a) Issue a declaratory judgement that the IRS has violated the provisions of 5 U.S.C. § 552 (a)(6)(A) and (B).

(b) Enjoin the IRS from continuing the withholding of and further delaying from releasing to Plaintiffs and the public, documents requested by Plaintiffs under the FOIA, pursuant to 5 U.S.C. § 552 (a)(3)(A).

(c) Award to Plaintiffs the reasonable attorney fees and other litigation costs reasonably incurred in prosecuting this action, pursuant to 5 U.S.C. § 552 (a)(4)(E).

Respectfully Submitted,

By:

  
Nicolas Corry, AR Bar No. 2006116

DEININGER & WINGFIELD, P.A.  
920 West Second Street  
Little Rock, Arkansas 72201  
Email: nc@dwfirm.com  
Phone:(501) 372-3843  
Fax: (501) 372-5999

August 28, 2007

Ms. Stephanie Young  
Disclosure Officer  
Austin Disclosure Office  
Internal Revenue Service  
MS 7000, AUSC  
3651 S. IH35  
Austin, TX 78741

**RE: Request for Public Records Under Freedom of Information Act  
5 U.S.C. § 552/I.R.C. § 6103**

Dear Ms. Young:

Under the provisions of the Freedom of Information Act 5 U.S.C. § 552 and/or pursuant to I.R.C. § 6103 as a taxpayer representative, I am requesting the information specified below.

- All written documentation including agenda, handouts, computer printouts, letters, memorandum, or other items pertaining to training sessions attended by Arkansas Revenue Officers during the month of August 2007. Specifically, I understand that a session to be attended by all Little Rock Revenue Officers is being held in Tulsa, Oklahoma during the week of August 27-31, 2007.

I request that you make these records available for my inspection and copying within the time frame provided for under the Freedom of Information Act. If, for any reason, portions of the above request are not available in a timely manner, do not hold up this entire request for that portion. Send me what is available immediately and the remainder as it becomes available I agree to pay any search and duplicating fees, not to exceed \$75.00. If the copying charges are likely to be greater than this amount, I request that you contact me at the above telephone number prior to making the copies. However, I do request that you waive your customary copying fees. These records are being sought in connection with legal research and not for any commercial purpose.



Mr. Christian  
August 28, 2007  
Page 2

In the event that any of the requested records contain information that is exempt from disclosure under the Freedom of Information Act, the records must be released with the exempt portions deleted. If my request is denied in whole or in part, I ask that you explain the basis for your action, and specify the statutory exemption that provides for nondisclosure of the records or deletion of portions thereof.

It is not our intent to create additional work for your office. We have only requested information which is needed by our office to adequately represent taxpayers. Should you have any questions with regard to this request, please contact me at the above number. Thank you for your assistance in this matter.

I declare under penalty of perjury, under the laws of the United States of America that the foregoing is true and correct.

Sincerely,

Neil Deininger

cc: Jeff Tomaw, Territory Manager

ND/mk

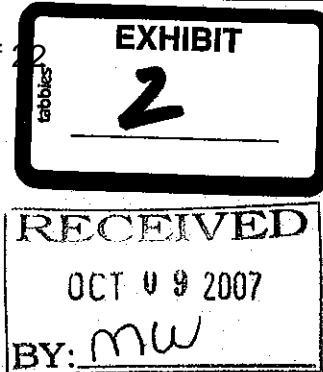
W:\Special\Unanswered IRS Letters\RO CPE FOIA request.frm



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/Self-EMPLOYED DIVISION

OCT 03 2007



NEIL DEININGER  
920 W 2ND STREET SUITE 103  
LITTLE ROCK, AR 72201

Dear Mr. Deininger:

This is in reference to your Freedom of Information Act (FOIA) request dated August 28, 2007, and received in our office on September 5, 2007. We are unable to respond to your request by October 5, 2007, which is the 20 business-day period prescribed by law. We apologize for any inconvenience this delay may cause. You may expect a response by November 30, 2007. Since an administrative appeal is limited to a denial of records, it does not apply in this situation. However, you may instead file suit after the statutory time period for response has lapsed.

The FOIA process is not an additional avenue of recourse during administrative tax proceedings; it merely provides access to existing records. Extending the time period for our response to your request has no bearing on any ongoing tax matter such as the collection due process or an examination appeal.

### STATUTORY EXTENSION OF TIME FOR RESPONSE

In certain situations the FOIA allows us to invoke an additional ten-day statutory extension. To respond to your request, we require additional time to search for, collect, and review responsive records from other locations. Therefore, we have extended the statutory response date (after which you can file suit), to October 19, 2007, as provided for in the FOIA (5 U.S.C. 552(a)(6)(B)).

### ADDITIONAL EXTENSION OF TIME LIMIT

We realize we will be unable to locate and consider releasing the Internal Revenue Service records covered by your request by the expiration of the statutory period. Therefore, we extended the response date to [ ], by which time we reasonably believe we can provide a final response to your request.

If you agree to this extension, no reply to this letter is necessary. If we subsequently deny your request, you still have the right to file an administrative appeal. You may

wish to consider limiting the scope of your request so that we can process it more quickly. If you want to limit your request, please contact the individual named below. If you do not agree to an extension beyond the statutory period, and do not want to modify the scope of your request, you may file suit. See 5 U.S.C 552(a)(6)(C)(i), and 26 CFR 601.702(c)(12). You may file suit in the U.S. District Court where you reside or have your principal place of business, where the records are located, or in the District of Columbia.


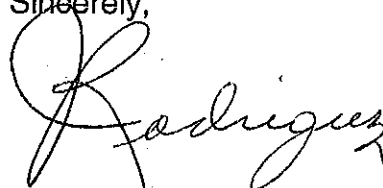
You may file suit no earlier than October 22, 2007. Your complaint will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed to:

Commissioner of Internal Revenue  
Attention: CC:PA:DPL  
1111 Constitution Avenue, NW  
Washington, D.C. 20224

## CONTACT INFORMATION

If you have any questions concerning this correspondence, you may contact Senior Disclosure Specialist John Rodriguez, ID # 18-00422, by phone at 512-460-4433 or by mail at Internal Revenue Service, Austin Campus Disclosure Office, P O Box 2986, Mail Stop 7000 AUSC, Austin, Texas 78768. Please refer to case number 09-2007-01387.

Sincerely,



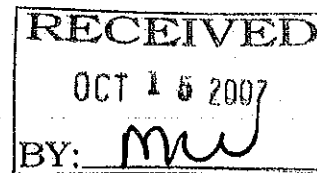
Stephanie K. Young  
18-02241  
Disclosure Manager  
Austin Campus



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

OCT 10 2007



EXHIBIT

3

NEIL DEININGER  
920 W 2<sup>ND</sup> STREET SUITE 103  
LITTLE ROCK, AR 72201

Dear Mr. Deininger:

This is in response to your Freedom of Information Act (FOIA) request, dated August 28, 2007, and received in our office on September 5, 2007.

Your request, concerning training materials, is being transferred to the Disclosure Manager in Baltimore since that office has primary jurisdiction over the records you have requested to the extent that any such records exist.

Please accept my apologies for inadvertently entering the wrong case number in my previous letter. The number below is correct.

If you wish to follow up on this matter, please write to the following address: Baltimore Disclosure Office, Room 940, 31 Hopkins Plaza, Baltimore, MD 21201.

Should you have any questions concerning this correspondence, you may contact Disclosure Specialist John Rodriguez, ID # 18-00422, by calling 512-460-4433 or by writing to: Internal Revenue Service, Austin Campus Disclosure Office, P O Box 2986, Austin, Texas 78768. Please refer to case number 09-2007-01237.

Sincerely,

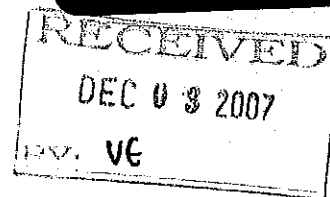
Stephanie K. Young  
18-02241  
Disclosure Manager  
Austin Campus



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

November 9, 2007



Mr. Neil Deininger  
920 W 2<sup>nd</sup> Street, Suite 103  
Little Rock, AR 72201

In re: All written documentation pertaining to training sessions attended  
By Arkansas Revenue Officers during the month of [REDACTED]

Dear Mr. Deininger:

This is in reference to your Freedom of Information Act (FOIA) request dated August 28, 2007 and received in our office on October 15, 2007. We are unable to respond to your request by *November 13, 2007, which is the 20 business-day period* prescribed by law. We apologize for any inconvenience this delay may cause. You may expect a response by January 25, 2008. Since an administrative appeal is limited to a denial of records, it does not apply in this situation. However, you may instead file suit after the statutory time period for response has lapsed.

The FOIA process is not an additional avenue of recourse during administrative tax proceedings; it merely provides access to existing records. Extending the time period for our response to your request has no bearing on any ongoing tax matter such as collection due process procedures or an examination appeal.

#### STATUTORY EXTENSION OF TIME FOR RESPONSE

In certain situations the FOIA allows us to invoke an additional ten-day statutory extension. To respond to your request, we require additional time to search for, collect, and review responsive records from other locations. Therefore, we have extended the statutory response date (after which you can file suit), to November 28, 2007, as provided for in the FOIA (5 U.S.C. 552(a)(6)(B)).

#### ADDITIONAL EXTENSION OF TIME LIMIT

We realize we will be unable to locate and consider releasing the Internal Revenue Service records covered by your request by the expiration of the statutory period. Therefore, we extended the response date to *January 25, 2008*, by which time we reasonably believe we can provide a final response to your request.

Page 2.  
Mr. Deininger

If you agree to this extension, no reply to this letter is necessary. If we subsequently deny your request, you still have the right to file an administrative appeal. You may want to limit your request, please contact the individual named below. If you do not agree to an extension beyond the statutory period, and do not want to modify the scope of your request, you may file suit. See 5 U.S.C. 552(a)(6)(C)(i) and 26 CFR 601.702(c)(12). You may file suit in the U.S. District Court where you reside or have your principal place of business, where the records are located, or in the District of Columbia.

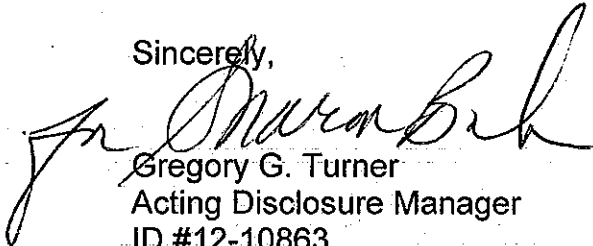
You may file suit no earlier than January 25, 2008. Your complaint will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed to:

**Commissioner of Internal Revenue**  
**Attention: CC:PA:DPL**  
**1111 Constitution Avenue, NW**  
**Washington, DC 20224**

#### **CONTACT INFORMATION**

If you have any questions concerning this correspondence, you may contact Senior Disclosure Specialist, Sharon Baker, ID #50-00267, by phone at (202) 283-0308 or by mail at: Internal Revenue Service, Baltimore Disclosure Office, SE:S:CLD:GLD:D3-FOIA, George Fallon Fed. Bldg. Room 940, 9<sup>th</sup> Floor, 31 Hopkins Plaza, Baltimore, MD 21201. Please refer to case number: 03-2008-00071.

Sincerely,



Gregory G. Turner  
Acting Disclosure Manager  
ID #12-10863  
Baltimore Disclosure Office



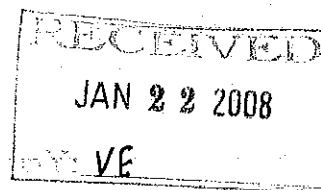
DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

EXHIBIT

5

JAN 18 2008



Mr. Neil Deininger  
920 W 2<sup>nd</sup> Street, Suite 103  
Little Rock, AR 72201

In re: All written documentation pertaining to training sessions attended  
By Arkansas Revenue Officers during the month of August 2007

Dear Mr. Deininger:

This is in further response to your Freedom of Information Act (FOIA) request dated August 28, 2007 and received in our office on October 15, 2007.

We wrote to you on November 9, 2007 asking for more time to process your request for Internal Revenue Service records. We are continuing to process your request. If we are unable to respond by March 28, 2008 we will contact you and inform you of the status of your case.

We are sorry for any inconvenience the delay may cause. The additional time is needed for processing your request.

Should you have any questions regarding this correspondence, you may contact Sharon Baker, of my staff (Badge #50-00267), by calling (202) 283-0308 or by writing to: at Internal Revenue Service, HQ Disclosure Office, SE:S:CLD:GLD:D-FOIA, Room 1012, Washington, DC 20224. Please refer to case number 03-2008-00071.

Sincerely,

Marie A. Twarog  
Disclosure Manager  
HQ Disclosure Office

**DEININGER & WINGFIELD**

A PROFESSIONAL ASSOCIATION  
ATTORNEYS AT LAW  
TAX SPECIALISTS

**ATTORNEYS**

NEIL DEININGER<sup>1</sup>  
REBA M. WINGFIELD  
AMY HALL<sup>2</sup>  
NICOLAS CORRY<sup>3</sup>

920 W. 2ND STREET, SUITE 103  
LITTLE ROCK, ARKANSAS 72201  
(501) 372-3843  
FAX: (501) 372-5999  
www.dwfirm.com

March 10, 2008

**LEGAL ASSISTANTS**

STAN KOZIJ<sup>1</sup>  
LIANA MARCHETTI<sup>1</sup>  
IAN MENSIK<sup>1</sup>  
KAREN PAYNE  
LEIGH DEININGER

Ms. Sharon Baker  
Internal Revenue Service  
Baltimore Disclosure Office  
SE:S:CLD:GLD:D3-FOIA  
George Fallon Federal Building  
Room 940, 9<sup>th</sup> Floor  
31 Hopkins Plaza  
Baltimore, MD 21201

**FILE COPY**

**MAILED**  
3-15-08 HC

**Re: Case Number 03-2008-00071**

Dear Ms. Baker:

Your letter dated November 9, 2007 regarding the above case number extended the response date to January 25, 2008. Our original request for written materials handed out to Revenue Officers at an IRS seminar in August of 2007 was originally requested on August 28, 2007. My assistant, Leigh Deininger, spoke to you on February 20, 2008 wherein you stated that you were waiting for an Agent (the lead instructor in charge of the class), who happened to be located in Little Rock, AR, to respond to you regarding the materials that we are requesting. I am at a loss as to understand why an Agent would be instructing Revenue Officers. You also stated that you were unable to release this gentleman's name to us so that we may try and contact him. Despite two phone messages, we have not heard anything back from you since February 20, 2008. I have been more than patient in waiting for this material.

Please call me immediately if these materials are likely to be received by us in the near future.

Sincerely,

  
Neil Deininger

Enclosures: IRS letter dated 11/9/07  
D&W letter dated 8/28/07

ND/lad  
W:\Red Files\FOIA issue 3-08.wpd

<sup>1</sup> CERTIFIED PUBLIC ACCOUNTANT  
<sup>2</sup> MASTER OF LAWS IN ESTATE PLANNING  
<sup>3</sup> CERTIFIED FINANCIAL PLANNER

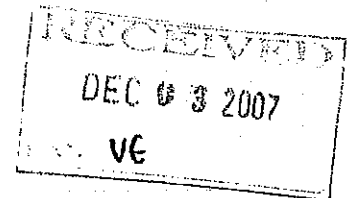




DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

November 9, 2007



Mr. Neil Deininger  
920 W 2<sup>nd</sup> Street, Suite 103  
Little Rock, AR 72201

In re: All written documentation pertaining to training sessions attended  
By Arkansas Revenue Officers during the month of [REDACTED]

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#### ADDITIONAL EXTENSION OF TIME LIMIT

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Page 2.

Mr. Deininger

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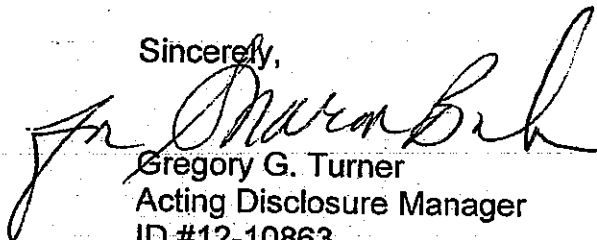
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**Commissioner of Internal Revenue**  
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Sincerely,



Gregory G. Turner  
Acting Disclosure Manager  
ID #12-10863  
Baltimore Disclosure Office

August 28, 2007

Ms. Stephanie Young  
Disclosure Officer  
Austin Disclosure Office  
Internal Revenue Service  
MS 7000, AISC  
3651 S. IH35  
Austin, TX 78741

**RE: Request for Public Records Under Freedom of Information Act  
5 U.S.C. § 552/I.R.C. § 6103**

Dear Ms. Young:

Under the provisions of the Freedom of Information Act 5 U.S.C. § 552 and/or pursuant to I.R.C. § 6103 as a taxpayer representative, I am requesting the information specified below.

- All written documentation including agenda, handouts, computer printouts, letters, memorandum, or other items pertaining to training sessions attended by Arkansas Revenue Officers during the month of August 2007. Specifically, I understand that a session to be attended by all Little Rock Revenue Officers is being held in Tulsa, Oklahoma during the week of August 27-31, 2007.

I request that you make these records available for my inspection and copying within the time frame provided for under the Freedom of Information Act. If, for any reason, portions of the above request are not available in a timely manner, do not hold up this entire request for that portion. Send me what is available immediately and the remainder as it becomes available I agree to pay any search and duplicating fees, not to exceed \$75.00. If the copying charges are likely to be greater than this amount, I request that you contact me at the above telephone number prior to making the copies. However, I do request that you waive your customary copying fees. These records are being sought in connection with legal research and not for any commercial purpose.

Mr. Christian  
August 28, 2007  
Page 2

In the event that any of the requested records contain information that is exempt from disclosure under the Freedom of Information Act, the records must be released with the exempt portions deleted. If my request is denied in whole or in part, I ask that you explain the basis for your action, and specify the statutory exemption that provides for nondisclosure of the records or deletion of portions thereof.

It is not our intent to create additional work for your office. We have only requested information which is needed by our office to adequately represent taxpayers. Should you have any questions with regard to this request, please contact me at the above number. Thank you for your assistance in this matter.

I declare under penalty of perjury, under the laws of the United States of America that the foregoing is true and correct.

Sincerely,

Neil Deininger

cc: Jeff Tomaw, Territory Manager

ND/mk  
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DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

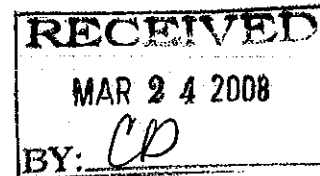
SMALL BUSINESS/SELF-EMPLOYED DIVISION

EXHIBIT

7

March 21, 2008

Mr. Neil Deininger  
920 W 2<sup>nd</sup> Street, Suite 103  
Little Rock, AR 72201



In re: All written documentation pertaining to training sessions attended  
By Arkansas Revenue Officers during the month of August 2007

Dear Mr. Deininger:

This is in further response to your Freedom of Information Act (FOIA) request dated August 28, 2007 and received in our office on October 15, 2007.

We wrote to you on January 18, 2008 asking for more time to process your request for Internal Revenue Service records. We are continuing to process your request. If we are unable to respond by May 12, 2008 we will contact you and inform you of the status of your case.

We are sorry for any inconvenience the delay may cause. The additional time is needed for processing your request.

Should you have any questions regarding this correspondence, you may contact Sharon Baker, ID #50-00267, at (202) 283-0308 or write to: Internal Revenue Service, HQ Disclosure Office (FOIA), SE:S:CLD:GLD:D-FOIA, NCFB C2-332 - ATTN: Sharon Baker, 5000 Ellin Road, Lanham, MD 20706. Please refer to case number 03-2008-00071.

Sincerely,

Sharon E. Baker  
Senior Disclosure Specialist  
HQ Disclosure Office (FOIA)

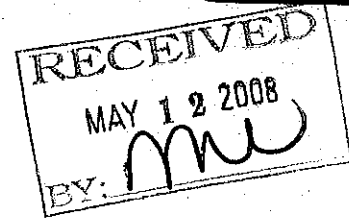


DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

EXHIBIT

8



May 7, 2008

Mr. Neil Deininger  
920 W 2<sup>nd</sup> Street, Suite 103  
Little Rock, AR 72201

In re: All written documentation pertaining to training sessions attended  
By Arkansas Revenue Officers during month of August 2007

Dear Mr. Deininger:

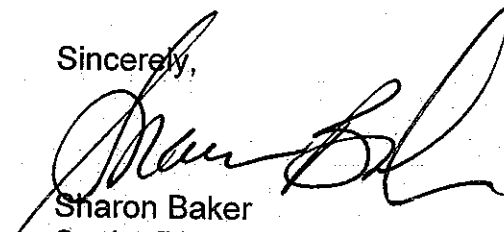
This is a follow-up response to your Freedom of Information Act (FOIA) request dated August 28, 2007.

On March 21, 2008 I asked for more time to obtain the records you requested. I am still working on your request and need additional time to July 18, 2008. I will contact you by July 14, 2008 if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

If you have any questions please call Senior Disclosure Specialist Sharon E. Baker, ID # 50-00267, at (202) 283-0308 or write to: Internal Revenue Service, HQ Disclosure Office (FOIA), 5000 Ellin Road, NCFB-C2-332, Lanham, MD 20706. Please refer to case number 03-2008-00071.

Sincerely,



Sharon Baker  
Senior Disclosure Specialist  
HQ Disclosure Office (FOIA)